

### **REMARKS**

In view of the foregoing amendments and following remarks responsive to the Office Action dated December 12, 2007, Applicant respectfully requests favorable reconsideration of this application.

Applicant respectfully thanks the Examiner for her courtesy in conducting a telephonic interview with Applicant's undersigned representative on April 8, 2008. In that interview, the Examiner and Applicant's representative discussed possible additions to the claims that would further distinguish over the prior art of record. The Examiner indicated that the features of (1) the assets being computer related assets and (2) the particular dates on which the average values of the asset models are determined appeared to potentially contain patentable subject matter.

Claims 1-18 stand rejected as obvious over Intermediate Accounting (IA) in view of Owens and further in view of O'Brien.

In accordance with the telephonic interview, Applicant has herein amended independent claims 1 and 9 to include the limitations (1) that the average values of the models are determined as of the date the purchasing entity first purchased an asset of that model type and (2) that the assets are computer hardware and/or software. Support for these amendments is found on p. 8, ll. 18-20 and p. 9, ll. 1-4 of the specification.

IA, Owens, and O'Brien do not teach either of these features.

In addition, in the preceding amendment, Applicant also amended the independent claims 1 and 9 to further include the additional distinguishing recitations

that (1) in calculating the average value of said models of said machine type, the weighting is a function of predicted purchasing trends of models of said machine type (from former claims 4 and 14, respectively) and (2) the value of the models used in the calculations "are derived from the manufacturer's base manufacturing cost for said model" (from former claims 6 and 16, respectively).

The Office asserted that both of these features are found in paragraphs 16, 75-77, 137, and 158-167 of O'Brien. However, as Applicant noted in the response to the previous Office Action, the Office provided no specific support for these assertions and Applicant reviewed all of those paragraphs carefully and found no suggestion of either of these features. In fact, Applicant was unable to identify any of the cited portions of O'Brien that appear to even remotely resemble the features recited.

The Office did not address either of these arguments in the latest Office Action. In fact, the Response to Arguments section of the latest Office Action appears to address everything but these claim recitations.

Applicant respectfully requests the Office to further consider these claim recitations in responding to the present amendment and to respond to Applicant's corresponding arguments if it does not allow these claims in the next Office Action.

The newly added dependent claims 19 and 20 even further distinguish over the prior art of record.

Particularly, claims 19 and 20 add that the instructions for weighting weights said value of each model as a function of relative volume of purchasing by said entity of said models. Support for these claims is found on p. 9, ll. 7-13 of the specification.

Accordingly, claims 19 and 20 even further distinguish over the prior art of record.

In view of the foregoing amendments and remarks, this application is now in condition for allowance. Applicant respectfully requests the Office to issue a Notice of Allowance at the earliest possible date. The Office is invited to contact Applicant's undersigned counsel by telephone call in order to further the prosecution of this case in any way.

Respectfully submitted,

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